THE PARSI PUBLIC TRUSTS REGISTRATION ACT, 1936 (BOM. XXIII OF 1936).

G. N., R. D., No. 6336/33 (a), dated 8th December 1937 (B. G., Pt. IV-A, p. 1680). S. 4

Amended by G. N., R. D., No. 6336/33, dated 7th June 1938.
Amended by G. N., R. D., No. 6336/33, dated 8th October 1938.
Amended by G. N., R. D., No. 6336/33, dated 2nd July 1947.

In exercise of the powers conferred by section 4 of the Parsi Public Trusts Registration Act, 1936 (Bom. XXIII of 1936), the Government of Bombay is pleased to appoint—

(1) All the Judges including the Chief Judge, of the Court of Small Causes, Bombay, for Greater Bombay ;

(1A) the Additional First Class Sub-Judge of the Broach and Panch Mahals Division of the said district ; and

(2) elsewhere, the Subordinate Judges of the First Class, other than Joint or Additional Subordinate Judges, for the local limits of their respective jurisdiction,

to be Registrars of Parsi Public Trusts for the purposes of the said Act.

G. N., R. D., No. 6336/33, dated 8th December 1937 (B. G., Pt. IV-A, p. 1658). S. 25 Parsi Public Trusts Registration Rules, 1937.

Amended by G. N., R. D., No. 6336/33, dated 19th July 1940.
Amended by G. N., R. D., No. 6336/33, dated 26th March 1942.
Amended by G. N., R. D., No. 6336/33, dated 15th November 1946.
Amended by G. N., R. D., No. 6336/33, dated 3rd April 1947.

In exercise of the powers conferred by section 25 of the Parsi Public Trusts Registration Act, 1936 (Bom. XXIII of 1936), the Government of Bombay is pleased to make the following rules for the purpose of carrying into effect the provisions of the said Act, namely :—

1. *Short title.*—These rules may be called the Parsi Public Trusts Registration Rules, 1937.

2. *Definitions.*—(1) The "Act" means the Parsi Public Trusts Registration Act, 1936.

(2) "Section" means a section of the Act.

3. *Form of Statement under section 5.*—The statement referred to in section 5 shall be in the form of Schedule A appended hereto and shall contain the particulars specified therein.

4. *Fees under section 5.*—The fee to accompany the statement referred to in section 5 shall be in cash and of the following amount:—

	Rs.
(1) when the value of the property of a public trust does not txceed Rs. 2,000	1
(2) when the value of the property of a public trust exceeds Rs. 2,000 but does not exceed Rs. 5,000	2
(3) when the value of the property of a public trust exceeds Rs. 5,000 but does not exceed Rs. 10,000	5
(4) when the value of the property of a public trust exceeds Rs. 10,000	10

5. *Verification of statement under section 5.*—Every person signing the statement referred to in section 5 shall subscribe on solemn affirmation before the Registrar, a Justice of Peace, a Magistrate, a Gazetted Officer or before any officer of court empowered to administer oaths under section 139 of the Code of Civil Procedure, 1908, that the facts mentioned in the said statement are true to the best of his information and belief.

6. *Manner in which enquiries shall be held under sections 6 and 8.*—The inquiries under sections 6 and 8 shall, subject to the provisions of sub-section (*6*) of section 6, be held as far as possible in accordance with the procedure pescribed for the trial of suits in the city of Bombay under the Presidency Small Causes Courts Act, 1882, and elsewhere under the Provincial Small Causes Courts Act, 1887. In any such enquiry a party may appear in person or by his recognised agent or by a pleader duly appointed to act on his behalf:

Provided that any such appearance shall if the Registrar so directs be made by the party in person.

7. *Award of costs.*—The costs of enquiries under sections 6 and 8 shall be in the discretion of the Registrar. The Registrar may, in such cases as he deems proper after recording reasons, order that such costs shall be paid from the funds and property of the trust or out of the Parsi Public Trusts Administration Fund of the district.

8. *Maintenance of the Register of Parsi Public Trusts.*—The Register of Parsi Public Trusts referred to in section 7 shall be maintained in the form of Schedule B hereto.

9. *Changes in the Register of Parsi Public T usts to be reported.*—(1) Any change in any of the particulars recorded in the Register of Parsi Public Trusts shall, under sub-section (*1*) of section 8, be reported to the Registrar by the manager of the trust concerned in the form of Schedule C hereto.

(2) The Registrar shall, after due enquiry, amend the entry or entries in the Register affected by such changes. The original entry shall be scored out in red ink and the addition or alteration initialled by the Registrar.

(3) The fee to accompany every report under sub-rule (1) shall be annas eight.

10. *Accounts.*—The accounts under sub-section (*1*) of section 12 should be written in books which shall be regularly kept in such manner and shall contain such particulars as will, in the opinion of the Registrar, facilitate the preparation of statements in Forms D and E and the verification of the entries to be made therein.

10-A*r* *Qualifications of auditors.*—The audit of accounts of a public trust shall be caried out—

(*a*) in the case of public trusts, the gross income of which during the year in question exceeds three thousand rupees, by a person possessing the qualifications specified in sub-section (*2*) of section 12, or by a person who holds a restricted certificate to act as an auditor within the State of Bombay and who continues to aict under sub-section (*2*) of section 3 of the Indian Companies (Amendment) Act, 1930 (XIX of 1930), and

((in the case of any other public trust by a person possessing such qualifications as *b*the Registrar may deem sufficient.

11. *Powers for audit.*—For the purposes of audit under sections 12 and 18, the Registrar may either of his own motion or at the request of the auditor—

(1) require the production before the auditor of any book, deed, account, voucher or other document or record necessary for the proper conduct of the audit ;

(2) require the manager or any person having the custody or control of, or accountable for, any such book, deed, account, voucher or other document or record to appear in person before the auditor ;

(3) require the manager or any such person to give the auditor such information as may be necessary for the aforesaid purpose ;

(4) require the manager or any person having the custody or control of, or accountable for, any moveable property belonging to the trusts to produce such property for the inspection of the auditor or to give the auditor such information as may be necessary regarding the same.

12. *Particulars to be included in the auditor's report under section 12.*—The report of an auditor relating to accounts audited under section 12 shall contain the following particulars :—

(*a*) whether receipts and disbursements are properly and correctly shown in the accounts ;

(*b*) whether the accounts are maintained regularly and in accordance with the provisions of the Act and the rules ;

(*c*) whether the property and the funds of the trust have been applied for the objects and purposes of the trust ;

(*d*) whether all books, deeds, accounts, vouchers or other documents or records required by the auditor were produced before him ;

(*e*) whether the manager or trustee or any other person required by the auditor to appear before him did so and furnished the necessary information required by him ;

(*f*) whether any property or funds of the trust were alienated or expended for any object or purpose other than the object or purpose of the trust ;

(*g*) whether the cash balance and vouchers in the custody of the manager or trustee on the date of the audit were in agreement with the accounts ;

(*h*) any special matter which the auditor may think fit or necessary to bring to the notice of the Registrar ;

(*i*) such other particulars as the Registrar may direct.

13. *Particulars in the report of special audit.*—The report of the auditor regarding any special audit ordered to be made under section 18 shall contain such particulars as the Registrar may direct.

14. *Statement of accounts.*—The statement of accounts to be prepared and furnished to the Registrar by the manager under sub-section (*4*) of section 12 shall be in the form of and shall contain the particulars specified in Schedules D and E hereto.

15. *Fees and manner of inspection.*—A fee at the rate of one rupee per day shall be charged for the inspection of each entry or portion thereof in the Register of Parsi Public Trusts or each statement, notice, intimation, account or audit note or other document filed under the Act : provided that the Registrar may, in his discretion, by an order in writing allow, in fit cases, inspection of any number of such entries and documents on payment of such smaller fee as he may deem proper ; provided further that the minimum fee which the Registrar shall charge shall be a fee payable at the rate of one rupee for every day on which the inspection is made. Such inspection shall be allowed during office hours only, subject to such supervision as the Registrar may in each case direct.

16. *Fees for supply of copies.*—The fees for the supply of copies under section 14 shall be—

(*a*) in the case of English copies, nine pies for every 25 words or fraction thereof ;

(*b*) in the case of vernacular copies, nine pies for every 33 words or fraction thereof ;

(*c*) in the case of certified copies, an additional nine pies for every 100 words or fraction thereof for comparing ;

(*d*) in the case of a document in a tabular form, twice the above rates ;

(*e*) an additional fee of six pies for every sheet of foolscap paper used in preparing the copy or copies asked for.

17. *Custody of papers.*—The statements, audit reports and copies of deeds or instruments furnished to the Registrar under the Act, and other papers relative to the same shall be kept in the custody of the Registrar and a register of the same shall be kept in the form of Schedule F hereto, to which an alphabetical index shall be attached.

18. *Contribution to the Parsi Public Trusts Administration Fund of the District or area.*—Unless lower rates shall have been fixed under rule 19 contributions at the following rates shall be paid annually out of the property or funds of each public trust to the Parsi Public Trusts Administration Fund of the district or area concerned on or before the 30th June :—

In the case of a public trust having gross annual income not exceeding Rs. 2,000.	at 3 per cent. on such income.
In the case of a public trust having gross annual income exceeding Rs. 2,000 but not exceeding Rs. 10,000.	at 3 per cent. on the first Rs. 2,000 and at 2 per cent. on the remaining part of such income.
In the case of a public trust having gross annual income exceeding Rs. 10,000 but not exceeding Rs. 1,00,000.	at 3 per cent. on the first Rs. 2,000, at 2 per cent. on the next Rs. 8,000 and at 1 per cent. on the remaining part of such income.
In the case of a public trust having gross annual income exceeding Rs. 1,00,000.	at 3 per cent. on the first Rs. 2,000, at 2 per cent. on the next Rs. 8,000, at 1 per cent. on the next Rs. 90,000 and at ½ per cent. on the remaining part of such income.

Provided that no such contribution shall in the case of any public trust exceed Rs. 2,000.

Explanation.—For the purposes of this rule the term "gross annual income" shall not include donations given or offerings made with a specific direction that they should form part of the corpus of the public trust property.

19. The Registrar may, with the previous sanction of Government, make such reductions from time to time in the contributions to be made to the Parsi Public Trusts Administration Fund of the district or area, prescribed in these rules as not ordinarily to leave any surplus in such fund at the end of any year in excess of the amount as will in the opinion of Government be sufficient for payment of the charges and expenses referred to in section 17.

20. *Management of the Parsi Public Trusts Administration Fund.*—The management, custody, investment and disbursement of the Public Trusts Administration Fund shall vest in the Registrar. The said Fund shall, at the discretion of the Registrar, be invested in Government securities or deposited in the Imperial Bank of India or such other Bank as may be appointed to conduct the business of a Government treasury or, with the sanction of the State Government, in any other Bank in the State of Bombay.

21. *Publication of list of Parsi public trusts.*—A list of Parsi public trusts and a statement of the sums standing to the credit of the Parsi Public Trusts Administration Fund at the end of each financial year shall be published in the form of Schedule G hereto before the end of April next following.

SCHEDULE A.

(*Vide* Rule 3.)

Statement of particulars required by section 5 of the Parsi Public Trusts Registration Act, 1936.

Serial No.	Names of Public Trusts.	Names of the Trustees and the Manager with their addresses.	Mode of succession to trusteeship and managership.	Trust property.			
				*Details of moveable property.	Estimated value of each property in column 5.	Details of immoveable property.	
						Village where situate.	C. S. or Municipal No. or Survey No. with the description of the tenure on which it is held.
1	2	3	4	5	6	7	8

Trust property—*contd.*			Income of last 3 years.			Gross average annual income estimated on the income of three years in columns 12–14.	Sources of income of the public trust.
Area of the property in column 8.	Assessment or judi.	Estimated value of each property in column 8.	Gross income in year.	Gross income in year.	Gross income in year.		
9	10	11	12	13	14	15	16

Expenditure during last 3 years.			Amount of average annual expenditure based on expenditure in columns 17, 18 and 19.	Amount of average expenditure on the object of the trust.	Details of documentary evidence creating the public trust.	Particulars other than the documents in column 21 about the origin; nature and object of the public trust.	Details of alienations.	Remarks
Gross expenditure in year.	Gross expenditure in year.	Gross expenditure in year.						
17	18	19	20	21	22	23	24	25

* In the case of moveable property the entries should be made by broad description of classes of property, i.e. furniture, books, etc., rather than of each individual article. Entry regarding cash should be made only if such cash forms part of the capital of the trust.

The statement as regards property should be as on the last day of the financial year immediately preceding the date of filing the statement.

Signature of manager.

SCHEDULE B.

(*Vide* Rule 8.)

The Register of Parsi Public Trusts.

Serial No.	Name of Public Trust.	Names of the Trustees and the Managers of Public Trust with their addresses.	Mode of succession to trusteeship and managership.	Details of property of Parsi Public Trusts.	
				*Details of moveable property.	Its estimated value.
1	2	3	4	5	6

Details of property of Parsi Public Trusts—*contd.*					Estimated value of each property mentioned in column 9.	Estimated gross annual income from property mentioned in columns 5 and 9.	Estimated income from other sources.
Details of immoveable property.							
Village where situate.	Tenure.	Survey No. or C. S. or Municipal No.	Area.	Assessment or judi.			
7	8	9	10	11	12	13	14

Amount payable to Government as revenue and to local bodies as rates or cesses.	Estimated annual expenditure in realizing the income mentioned in column 13.	Estimated annual expenditure as remuneration or otherwise				Estimated total an expenditure of columns 15 to 20.	Remarks.
		(*a*) maintenance of the managers or trustees as the case may be.	(*b*) towards performance of purely religious ceremonies.	(*c*) charitable purposes.	(*d*) any other purposes.		
15	16	17	18	19	20	21	22

* Entry regarding cash should be made only if such cash forms part of the capital of the trust.

SCHEDULE C.

[*Vide* Rule 9 (1).]

Statement of Changes in the particulars recorded in the Register of Parsi Public Trusts.

Serial No.	Name of Parsi Public Trust.	Serial number of the entries effected in the Register of Parsi Public Trusts.	Nature of the change.	Reasons of the change.	Any further remarks deemed necessary to explain the change.	Registrar's orders.
1	2	3	4	5	6	7

Note.—This statement is to be filed with the statement under section 5.

SCHEDULE D.

(*Vide* Rule 10.)

Statement of income *for the year ending*

Serial No. Name of Parsi Public Trust—

Income from immovable property.				Income from other property including securities (if any).		
Particulars of property.	Arrears of income at the end of the previous year.	Demand of rent fixed for the current year.	Amount realised during the year.	Arrears outstanding with details of the year to which they belong.	Description of property.	Arrears of income at the end of the previous year.
1	2	3	4	5	6	7

Income from other property including securities (if any).			Total realisations and outstandings.		
Amount to be recovered during the current year.	Amount realised during the year.	Arrears outstanding.	Total amount recovered during the year.	Total arrears outstanding.	Remarks.
8	9	10	11	12	13

SCHEDULE E.

(*Vide* Rule 10.)

Statement of expenditure *for the year ending*

Serial No. Name of Parsi Public Trust—

Assessment, cesses and other Government dues.	Municipal and other taxes.	Charges incurred for maintenance and necessary improvement of property including repairs.	Pay and allowances of servants.	Ceremonies.	Remuneration to Managers and/or trustees.	Other expenses.	Total expenditure.	Total income.	Balance
1	2	3	4	5	6	7	8		10

SCHEDULE F.

(*Vide* Rule 17.)

General Register.

Serial No.	Name of trust property.	Where situated.	Name of manager or trustee.	Years of which accounts are submitted.	Date of auditor's report.	Abstract of deeds or instruments of which copies are furnished.	Remarks as to copies given, notices for further information issued, etc.
1	2	3	4	5	6	6A	7

SCHEDULE G.

(*Vide* Rule 21.)

(1) *List of Parsi Public Trusts* *for the year ending 31st March 19* .

Serial No.	Name of Parsi Public Trust.	Taluka and village in which the Parsi Public Trust is situated.	Details of the property of the Public Trust.	The names of Trustees and/or Managers.	Amount contributed to the Parsi Public Trusts Administration Fund.
1	2	3	4	5	6

(2) *Statement of the sums standing to the credit of the Parsi Public Trusts Administration Fund for the year ending 31st March 19* .

Name of the district or area.	Opening balance.	Contributions and receipts during the year	Expenditure.	Closing balance.
1	2	3	4	5

Office of the Registrar.

Registrar of Parsi Public Trusts.